IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

WEDNESDAY, THE 4TH JULY 2007 / 13TH ASHADHA 1929

WP(C).No. 20574 of 2007(Y)

PETITIONER:

PIOUS.V.F., S/O. FRANCIS,
PROPRIETOR,
V.C.FRANCIS & SONS,
GENERAL MERCHANT, BAZAR ROAD,
MATTANCHERY,
KOCHI – 682 002.

BY ADV. SRI.C.K.ABDUL RAHIM
ADV. SHRI. MATHEW JOSEPH

RESPONDENTS:

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1. STATE OF KERALA REPRESENTED BY ITS SECRETARY TO TAXES DEPARTMENT, GOVERNMENT SECRETARIAT, THIRUVANANTHAPURAM.

2. THE COMMERCIAL TAX INSPECTOR, COMMERCIAL TAX CHECK POST, WALAYAR, PALAKKAD.

BY ADV. SHRI.C.K.GOVINDAN, GOVERNMENT PLEADER

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 04/07/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

C.N.RAMACHANDRAN NAIR, J.

WP(C) No. 20574 of 2007

Dated, this the 4th day of July, 2007

J U D G M E N T

Since the petitioner is a registered dealer, the writ petition is disposed of directing the second respondent to release the goods on petitioner furnishing a simple bond without surety for the security amount demanded under Ext.P4 along with a copy of the Certificate of Registration issued under the Kerala Value Added Tax Act, attested by the assessing officer. File will be referred for adjudication after release of the goods.

This WP(C) is disposed of as above.

Issue photocopy of this judgment today itself.

(C.N.RAMACHANDRAN NAIR, JUDGE)

jg